Application Serial No. 10/823,322 Amendment dated September 20, 2006 Reply to Office Action dated August 29, 2006

## Amendments to the Specification:

Please replace paragraph [0036] with the following amended paragraph:

[0036] Referring to Figs. 5 and 6, a first resonance volume 128 is defined between inlet end 102 of tail pipe 100, third interior wall 80 of first shell 52, base wall 68 of first shell 52, fourth interior wall 92 of second shell 54, and base wall 84 of second shell 54. First resonance volume 128 is in fluid communication with tail pipe 100 through holes 106a in tail pipe 100. Second expansion resonance volume 130 is defined between inlet end 102 of tail pipe 100, central plate 56, fourth interior wall 92 of second shell 54, and base wall 84 of second shell 54, and is in fluid communication with tail pipe 100 through holes 106b in tail pipe 100. First and second expansion resonance volumes 128 and 130 each have a "half moon" shape or profile. First and second expansion resonance volumes 128 and 130 are also known as "pinch can" volumes, and are Helmholtz-type resonators, the operation of which is discussed below.